

GL-2 RECORD SCO TRANSFER JOURNAL ENTRIES FOR INTERAGENCY SERVICES AND TRANSACTIONS

Source Document: SCO Journal Entry

Module: General Ledger (GL)

Roles: GL Journal Processor
GL Journal Approver

Record SCO Transfer JE for Interagency Services and Transactions (cont'd)

Another source document for recording the charge for Interagency Services and Transactions is the SCO Notice of Transfer, TC-38, used by the SCO to effect the transfer of moneys between state funds, other than those processed by specialized TC documents. The SCO document below shows the direct charges and journal entry to record expenditures for legal services provided by the Attorney General.

MAIL CODE 8860						STATE CONTROLLER'S OFFICE				DOCUMENT NO				
ROUTE TO AGENCY						DIVISION OF ACCOUNTING				JUS0001219				
DEPT OF FINANCE						SACRAMENTO, CALIFORNIA								
REPORT NO: FC-145-10-D		TC-38		NOTICE OF TRANSFER				DATE: 02/22/2016						
FUND	AGCY	FY	REF/ITEM	FEDERAL CATALOG	CT	PG	EL	COM	TSK	TYP	SOURCE	ACCOUNT NO	DEBITS	CREDITS
									-----DESCRIPTION-----					
9731												1140	107,232.85	
9731												8000		107,232.85
9731	0820	2015								Q		000		107,232.85
9731	0820	2015								R		0299100		107,232.85
									ATTY GEN LEGAL SERV 01/16					
TO FUND		LEGAL SERVICES REVOLVING FUND										107,232.85		
0001												9010	107,232.85	
0001	8860	2015	001							C		000	107,232.85	
0001	8860	2015	001			99				C		000	107,232.85	
0001	8860	2015	001			99				D		000	107,232.85	
									ATTY GEN LEGAL SERV 01/16					
0001												1140		107,232.85
FROM FUND		GENERAL FUND											107,232.85	
												TOTALS	107,232.85	107,232.85
REASON FOR ABOVE ACTION														
GJ PURSUANT TO THE GOVERNMENT CODE, SECTION 11044, THE														
ABOVE CHARGES REPRESENT ATTORNEY GENERAL'S LEGAL														
SERVICES PROVIDED. FOR DETAIL, PLEASE REFER TO YOUR														
COPY OF TRANSFER REQUEST SENT TO YOU BY THE DEPARTMENT														
OF JUSTICE.														
												<i>NPF JNL# 76470</i>		

The **GL Journal Processor** will review the SCO Journal Entry, the approved invoice and supporting documents for proper coding and reporting.

If the transfer for services is from Program 99 - Clearing Account, the GL Journal Processor may need to post two GL Journal Entries:

First GL Journal

- The first GL Journal will record the charge in the General Fund, Program 9999, Clearing Account.
- Post this journal using **NPF** as the journal Source
- GL Journals posted using NPF (Non-PFA) as the journal source are not included on the Plan of Financial Adjustment (PFA) report

Second GL Journal

- The second GL Journal will allocate the costs from Program 9999 Clearing Account to the ultimate programs
- This journal is necessary when a department's cost allocation pool is not setup to allocate the charges automatically through the monthly cost allocation process.
- When posting the second journal, use **ONL** as the journal Source
- GL Journals posted using ONL (On-Line) as the journal source and Program 9999, Clearing Account are included on the PFA report
- See steps for "Manual Cost Allocation Journal" to post the second GL Journal

The **GL Journal Processor** will create a new GL Journal to post the charge . Steps are:

- 1 – Navigate to GL>Journals>Journal Entry>Create/Update Journal Entries
- 2 - Enter your Business Unit in the **Add a New Value** tab
- 3 – Enter the date of the SCO JE as the Journal Date
- 4 - Click Add

The screenshot shows a web application interface for creating or updating journal entries. It features a breadcrumb trail at the top, a title, two buttons for finding or adding values, and input fields for Business Unit, Journal ID, and Journal Date. A final 'Add' button is at the bottom. Red numbers 1 through 4 are overlaid on the interface to indicate the steps described in the text above.

1 General Ledger > Journals > Journal Entry > Create/Update Journal Entries

Create/Update Journal Entries

Find an Existing Value Add a New Value

2 Business Unit: 8860

Journal ID: NEXT

3 Journal Date: 02/22/2016

4 Add

The **GL Journal Processor** will create the Journal **Header**. Steps are:

- 1 - Enter a Long Description with the SCO Journal No., Date, Type and FY of Charge
- 2 - Ledger Group will default to MODACCRL
- 3 - Source should be **NPF** (Non-PFA);
- 4 - Click Save or click on the Lines tab to enter Journal Lines. (After clicking save, click OK on the ALTACCT Message)

Header
Lines ⁴
Totals
Errors
Approval

Unit: 8860 Journal ID: NEXT Date: 02/22/2016

Long Description: **1** Record SCO JE JUS0001219 dated 2/22/2016_Atty Gen Legal Serv 01/16

*Ledger Group: **2** MODACCRL Adjusting Entry: Non-Adjusting Entry

Ledger: Fiscal Year: 2015

*Source: **3** NPF Period: 8

Reference Number: ADB Date: 02/22/2016

Journal Class: Auto Generate Lines

Transaction Code: GL Save Journal Incomplete Status

Autobalance on 0 Amount Line

Currency Defaults: USD / CRRNT / 1

Attachments (0) Commitment Control

4 Save
Notify
Refresh

Record SCO Transfer JE for Interagency Services and Transactions (cont'd)

The **GL Journal Processor** will create the Journal **Lines**. Steps are:

- 1** – Enter DR line: Approp Ref, Fund, ENY, Expenditure Account, Program, Rptg Structure, Amount
- 2** – Click on + to insert a line
- 3** – Enter additional DR lines as necessary
- 4** – Insert a line and Enter CR Line to record Pending Cash: Fund, ENY, Account, Amount
- 5** - Click Save. The system will assign a Journal ID. Note the Journal ID on your source document for reference

Header
Lines
Totals
Errors
Approval

5

Unit: 8860

Journal ID: 000076470

Date: 02/22/2016

Template List

Change Values

Inter/IntraUnit

*Process: Edit Journal

Process

Lines
Personalize | Find |

Select	Line	*Ledger	Approp Ref	Fund	ENY	Account	Program	Rptg Structure	Amount
1 <input type="checkbox"/>	1	MODACCRL	<input type="text" value="001"/>	<input type="text" value="0001"/>	<input type="text" value="2015"/>	<input type="text" value="5340310"/>	<input type="text" value="9999"/>	<input type="text" value="88609300"/>	98,070.75
3 <input type="checkbox"/>	2	MODACCRL	<input type="text" value="001"/>	<input type="text" value="0001"/>	<input type="text" value="2015"/>	<input type="text" value="5340310"/>	<input type="text" value="9999"/>	<input type="text" value="88606200"/>	9,162.10
4 <input type="checkbox"/>	3	MODACCRL	<input type="text" value=""/>	<input type="text" value="0001"/>	<input type="text" value="2015"/>	<input type="text" value="1109100"/>	<input type="text" value=""/>	<input type="text" value=""/>	-107,232.85

2 Lines to add: + -

5 Save

Notify

Refresh

↑

DR: The Correct Expenditure Account, for example:
 5340310 - Legal – Attorney General
 5344000 - Consolidated Data Centers
 5324400 – Rent – Buildings and Grounds (state owned)

CR: Pending Cash Transfer – GL
 1109100-Pending Cash Transfers-GL

Record SCO Transfer JE for Interagency Services and Transactions (cont'd)

The **GL Journal Processor** will run the Edit Journal Process. Steps are:

- 1 – Select Edit Journal
- 2 - Click Process
- 3 – Check that Journal Status and Budget Status show V for Valid.

The screenshot displays the 'GL Journal Processor' interface. At the top, there are tabs for 'Header', 'Lines', 'Totals', 'Errors', and 'Approval'. The 'Lines' tab is selected. Below the tabs, the following information is displayed:

- Unit: 8860
- Journal ID: 0000076470
- Date: 02/22/2016

There are two buttons: 'Inter/IntraUnit' and 'Process'. A dropdown menu labeled '*Process:' is set to 'Edit Journal'. Red numbers 1, 2, and 3 are placed near the dropdown, the 'Process' button, and the summary table respectively.

Below this is a 'Totals' table with the following data:

Unit	Total Lines	Total Debits	Total Credits	Journal Status	Budget Status
8860	3	107,232.85	107,232.85	V	V

The **GL Journal Processor** will Submit the Journal. Steps are:

- 1** – In the Journal Lines tab, select Submit Journal
- 2** - Click Process. The GL Journal Approver will receive an automatic notification of the journal for approval
- 3** - Click the Approval tab to view the journal workflow. Your journal will show as Pending

The screenshot displays the 'GL Journal Processor' interface. At the top, there is a navigation bar with tabs: 'Header', 'Lines', 'Totals', 'Errors', and 'Approval'. The 'Lines' tab is selected and highlighted with a red '3'. Below the navigation bar, the 'Unit' is set to '8860', the 'Journal ID' is '0000076470', and the 'Date' is '02/22/2016'. There is a 'Template List' section with a button labeled 'Inter/IntraUnit'. The '*Process:' field is set to 'Submit Journal', highlighted with a red '1'. To the right, there is a 'Change Values' link and a 'Process' button, highlighted with a red '2'. The 'Approval' tab is also highlighted with a red '3'.

Note: As described on page 3, the **GL Journal processor** will post a second GL Journal to manually allocate the costs from Program 9999 Clearing Account to the ultimate programs. A manual GL Journal is required if the departments cost allocation pool is not setup to allocate the charges automatically through the monthly cost allocation process.

If the second Manual GL Journal is needed use “ONL” for the journal Source code. See instructions for “Record Manual Cost Allocation Journal” to post the second GL Journal.

The **GL Journal Approver** will approve the Journal
Follow the steps in Job Aid FI\$Cal .094 – Approving a GL Journal to approve the Journal.